

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
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INDIANAPOLIS, IN 46204

MEMORANDUM

TO: County Auditors

CC: County Commissioners, County Council, County Assessors

FROM: Cheryl A.W. Musgrave, Commissioner 

DATE: April 1, 2008

SUBJECT: County Auditor Role in Transfer of Township Assessor Duties (**April 15, 2008**)

1. The purpose of this memorandum is to inform all County Auditors of the various changes instituted by House Enrolled Act (HEA) 1001 that pertain to County Auditor involvement in the transfer of assessing duties from the elected township assessor and trustee-assessor on July 1, 2008 or January 1, 2009 (if referendum provisions applicable) to the county assessor.

2. Auditor Certification of Number of Real Property Parcels in Each Township

a. HEA 1001 was signed into law by Governor Daniels on March 19, 2008. The new law includes a provision that transfers the assessment duties of an elected township assessor in a township in which the number of parcels of real property on January 1, 2008 is less than fifteen thousand (15,000) to the county assessor on July 1, 2008. *See* HEA 1001, Section 710. For those townships with at least fifteen thousand (15,000) parcels as of January 1, 2008, a referendum will be held on November 4, 2008 that entitles the registered voters in that township to determine whether to transfer the assessment duties of the elected township assessor to the county assessor on January 1, 2009. *See* HEA 1001, Section 698.

b. To determine the townships that will have the assessing duties of their township assessor transfer to the county assessor on July 1, 2008, or be subject to the referendum on November 4, 2008, HEA 1001, Section 835 requires each county auditor, **before April 15, 2008**, to "certify to the county assessor, the executive (as defined in IC 36-1-2-5) of the county, the fiscal body (as defined in IC 36-1-2-6) of the county, and the county election board the name of each township in the county in which the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000)."

c. To accurately determine the number of parcels of real property as of January 1, 2008 in each township in the county, the County Auditor is hereby directed by the Department to count the real property parcel or tax identification numbers in each township **as of January 1, 2008**. *See* 50 IAC 23; *see also* IC 36-2-9-18.

3. Funds Transferred to the County Assessor (less than 15,000 parcels)

HEA 1001, Section 834, which is effective as of March 19, 2008, transfers to the county assessor on **July 1, 2008**, funds of elected township assessors in a township with less than fifteen thousand (15,000) parcels, and the funds of township trustee-assessors in the county, on hand, as of June 30, 2008, for the purpose of carrying out property assessment duties in the amount determined by the county auditor.

4. Funds Transferred to the County Assessor (Referendum)

HEA 1001, Section 834, which is effective as of March 19, 2008, transfers to the county assessor on **January 1, 2009**, funds of elected township assessors on hand, as of December 31, 2008, for the purpose of carrying out property assessment duties in the amount determined by the county auditor whose assessment duties are transferred to the county assessor as the result of the November 4, 2008 referendum.

5. Transfer of Revenue of a Township Assessor to County Assessor (applies to all)

HEA 1001, Section 834, which is effective as of March 19, 2008, states that a township served on June 30, 2008, by a township assessor whose assessment duties transfer to the county assessor on either July 1, 2008 or January 1, 2009 must transfer to the county assessor "all revenue received after the date of the transfer [July 1, 2008 or January 1, 2009] that is received by the township for the purpose of carrying out property assessment duties in the amount determined by the county auditor."

6. If you have any questions about this memorandum, please feel free to contact your assessment field representative, or the Assessment Division at (317) 232-3777.